State of Illinois
Department of Employment Security
www.ides.illinois.gov



Claiming Dependents

Claiming Children as Dependents

YOU MAY CLAIM A CHILD AS A DEPENDENT IF ALL OF THE FOLLOWING ITEMS APPLY:

- The child has not been claimed as a dependent by anyone else during the past year, and
- The child is not a member of the same family in which one child has been claimed as a dependent by the other parent, and
- The child is under 18 years of age, or, if older, has been unable to work because of illness or other disability during the 90 days prior to the first day of each week for which you file a claim for benefits, and
- The child is your natural child, your stepchild or your adopted child, or the child is in your custody by court order, and
- You provided more than one-half of the support for the child for the 90 days prior to the first day of each week for which
 you file a claim for benefits (or for the duration of the relationship if it existed for less than 90 days) or your provided at
 least one quarter of the support if you and your spouse together provided more than one-half the support and were
 members of the same household.

If you were prevented by illness or injury from supporting your child or children during the 90 – day period, but were legally obligated to support them, you are considered to have supported them.

Claiming a Spouse as a Dependent

YOU MAY CLAIM YOUR WIFE (OR HUSBAND) AS A DEPENDENT

• If she/he does not have enough wages to entitle her/him to benefits and you provided more than one-half of her/his support for the 90 days prior to the first day of each week for which you file a claim for benefits.

However, if your marriage took place less than 90 days before the first day of the week, you may claim your wife (or husband) as a dependent if you have provided more than one-half of her/his support since the date of the marriage.

If you were prevented by illness or injury from supporting your wife or husband during the 90-day period but were legally obligated to support him/her, you are considered to have supported her or him.

YOU CANNOT CLAIM BOTH A DEPENDENT SPOUSE AND DEPENDENT CHILDREN.